



# TAMIL NADU GOVERNMENT GAZETTE

EXTRAORDINARY

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## Part IV—Section 2

### Tamil Nadu Acts and Ordinances

The following Ordinance which was promulgated by the Governor on the 22<sup>nd</sup> May 2020 is hereby published for general information:—

TAMIL NADU ORDINANCE No. 4 OF 2020.

***An Ordinance further to amend the Tamil Nadu Goods and Services Tax Act, 2017.***

WHEREAS the Legislative Assembly of the State is not in session and the Governor of Tamil Nadu is satisfied that circumstances exist which render it necessary for him to take immediate action for the purposes hereinafter appearing;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of Article 213 of the Constitution, the Governor hereby promulgates the following Ordinance:—

1. (1) This Ordinance may be called the Tamil Nadu Goods and Services Tax (Amendment) Ordinance, 2020.

Short title and  
commence-  
ment.

(2) It shall be deemed to have come into force on the 31<sup>st</sup> March 2020.

Insertion of  
new section  
168-A.

2. In the Tamil Nadu Goods and Services Tax Act, 2017, after section 168, the following section shall be inserted, namely:-

Tamil Nadu  
Act 19 of  
2017.

**“168A. Power of Government to extend time limit in special circumstances.-** (1) Notwithstanding anything contained in this Act, the Government may, on the recommendations of the Council, by notification, extend the time limit specified in, or prescribed or notified under, this Act in respect of actions which cannot be completed or complied with due to *force majeure*.

(2) The power to issue notification under sub-section (1) shall include the power to give retrospective effect to such notification from a date not earlier than the date of commencement of this Act.

**Explanation.-** For the purposes of this section, the expression “*force majeure*” means a case of war, epidemic, flood, drought, fire, cyclone, earthquake or any other calamity caused by nature or otherwise affecting the implementation of any of the provisions of this Act.”.

22<sup>nd</sup> May 2020.

BANWARILAL PUROHIT,  
Governor of Tamil Nadu.

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**EXPLANATORY STATEMENT.**

The Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) provides for levy and collection of tax on *intra-State* supply of goods or services or both by the State Government.

2. In order to empower the Central Government, on the recommendations of the Goods and Services Tax Council, to extend due dates for various compliances, inter-alia, filing statement of outward supplies, filing refund claims, filing appeals, etc. specified, prescribed or notified under the Central Goods and Services Tax Act, 2017 (Central Act 12 of 2017) which cannot be completed or complied with due to *force majeure*, the Central Government has promulgated the Taxation and Other Laws (Relaxation of Certain Provisions) Ordinance, 2020 (No.2 of 2020) on the 31<sup>st</sup> March 2020, which, among others, amends the said Central Act 12 of 2017, by inserting section 168A in that Act. In consonance with said amendment, the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) requires to be amended. The Government have, therefore, decided to amend the said Tamil Nadu Act 19 of 2017 suitably.

3. The Ordinance seeks to give effect to the above said decision.

(By order of the Governor)

C. GOPI RAVIKUMAR,  
*Secretary to Government,*  
*Law Department.*

The following Ordinance which was promulgated by the Governor on the 22<sup>nd</sup> May 2020 is hereby published for general information:-

TAMIL NADU ORDINANCE No. 5 OF 2020.

**An Ordinance to provide relaxation in the provisions of certain Acts and for matters connected therewith or incidental thereto.**

WHEREAS, the outbreak of Novel Corona Virus (COVID-19) across many countries of the world has caused immense loss to the lives of people, and accordingly, it has been termed as pandemic by the World Health Organisation and various Governments including Government of India;

AND WHEREAS, the Government has unequivocally accepted social distancing to be the best way to contain its spread, leading to announcement of complete lockdown in the country;

AND WHEREAS the Central Government had announced several relief measures relating to statutory and regulatory compliance matters across sectors in view of COVID-19 outbreak on the 24th March 2020 keeping in view the challenges faced by taxpayers in meeting the compliance requirements under such conditions;

AND WHEREAS, it has become necessary and imperative to relax certain provisions, including extension of time limit, in taxation laws in view of the spread of pandemic COVID-19, causing immense loss to the lives of people including mercantile community;

AND WHEREAS, the Legislative Assembly of the State is not in session and the Governor of Tamil Nadu is satisfied that the circumstances exist which render it necessary for him to take immediate action for the purpose hereinafter appearing;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of Article 213 of the Constitution, the Governor hereby promulgates the following Ordinance:-

Short title and  
commencement.

1. (1) This Ordinance may be called the Tamil Nadu Taxation Laws (Relaxation of Certain Provisions) Ordinance, 2020.

(2) It shall come into force at once.

Definitions.

2. In this Ordinance, unless the context otherwise requires, -

(a) "Government" means the State Government;

(b) "notification" means the notification published in the *Tamil Nadu Government Gazette*.

Insertion of new  
section 86A.

3. In the Tamil Nadu Value Added Tax Act, 2006, after section 86, the following section shall be inserted, namely:-

Tamil Nadu Act  
32 of 2006

**"86A. Power of Government to extend time limit in special circumstances.-** (1) Notwithstanding anything contained in this Act, the Government may, by notification, extend the time limit specified in, or prescribed or notified under this Act in respect of actions which cannot be completed or complied with due to *force majeure*.

(2) The power to issue notification under sub-section (1) shall include the power to give retrospective effect to such notification from a date not earlier than the date of commencement of this Act.

Explanation.- For the purpose of this section, the expression "*force majeure*" means a case of war, epidemic, flood, drought, fire, cyclone, earthquake or any other calamity caused by nature or otherwise affecting the implementation of any of the provisions of this Act."

Relaxation of  
time limit  
under certain  
enactments.

4. Notwithstanding anything contained in the Tamil Nadu Betting Tax Act, 1935, the Tamil Nadu Entertainments Tax Act, 1939, the Tamil Nadu Tax on Luxuries Act, 1981, the Tamil Nadu Advertisement Tax Act, 1983, the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990, the Tamil Nadu Tax on Entry of Goods into Local Areas Act, 2001, as it stood prior to its repeal by section 174 of the Tamil Nadu Goods and Services Tax Act, 2017, the time limit specified in, or prescribed or notified, under the said Acts which falls during the period from the 20th day of March, 2020 to the 29th day of June, 2020 or such other date after the 29th day of June, 2020 as the Government may, by notification, specify, for the completion or compliance of such action as-

Tamil Nadu Act XX of 1935.  
Tamil Nadu X of 1939.  
Tamil Nadu Act 6 of 1981.  
Tamil Nadu Act 22 of 1983.  
Tamil Nadu Act 13 of 1990.  
Tamil Nadu Act 20 of 2001.  
Tamil Nadu Act 19 of 2017.

(a) completion of any proceeding or issuance of any order, notice, intimation, notification or sanction or approval, by whatever name called, by any authority, commission, tribunal, by whatever name called; or

(b) filing of any appeal, reply or application or furnishing of any report, document, return or statement, by whatever name called, by any authority or dealer, as the case may be,

shall, notwithstanding that completion or compliance of such action has not been made within such time, stand extended to the 30th day of June, 2020 or such other date after the 30th day of June, 2020 as the Government may, by notification, specify in this behalf.

Provided that the Government may specify different dates for completion or compliance of different actions under clause (a) or clause (b).

22<sup>nd</sup> May 2020.

BANWARILAL PUROHIT,  
Governor of Tamil Nadu.

**EXPLANATORY STATEMENT**

In view of the spread of pandemic COVID-19 across many countries of the world, including India, causing immense loss to the lives of people, including the trading community, it has become imperative to relax the time limit specified in, or prescribed or notified under certain Acts that were administered by the Commercial Taxes Department till the 30th June 2017 and those Acts being administered with effect from the 1st July 2017, for completion or compliance of the statutory provisions mandated under the said Acts that includes issuance of notices, notifications, completion of proceedings, passing of orders by authorities or tribunals, filing of appeals, replies or applications or furnishing of reports or returns or statements or documents wherever necessary, which cannot be completed or complied within the prescribed time due to *force majeure*. The Government have, therefore, decided to promulgate an Ordinance for the said purpose.

2. The Ordinance seeks to give effect to the above decision.

(By order of the Governor)

C. GOPI RAVIKUMAR,  
*Secretary to Government,  
Law Department.*